

Panaji, 8th January, 2004 (Pausa 18, 1925)

SERIES II No. 41

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Order

No. 5/19/2003-Fin(R&C)(I)

Whereas M/s Aparant Iron and Steel Private Limited (hereinafter referred to as the "said industry") having their plant at Costi Village in Sanguem Taluka, Goa, for manufacture of Pig Iron through Mini Blast Furnace route with technical know-how supplied by Tata Korf, holding Registration Certificate No. P/8143 under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and No. P/CST/5818 under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), have applied vide their application No. AISPL/ACCTS/VGM/363/2000-01 dated 9-1-2001, for extension of benefit of exemption under entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "said Act");

And whereas under sixth proviso to entry 85 of the Second Schedule appended to the said Act, the Government of Goa is empowered to extend the benefit of exemption under the said entry to the industries declared to be of high polluting nature subject to obtaining of required consent(s) from the Goa State Pollution Control Board and on being satisfied that the process carried out by such industry is pollution free;

And whereas the Goa State Pollution Control Board has issued consent letters No. 5/425/95-PCB/975 dated 18-9-2000 and No. 6/445/99-PCB/998 dated 21-9-2000 to the said industry under the Water (Prevention and Control of Pollution) Act, 1974 and the Air (Prevention

and Control of Pollution) Act, 1981, respectively, which consent is renewed by the Goa State Pollution Control Board, vide letters Nos. 6/445/99-PCB/998 dated 04-09-2002 and 5/425/96-PCB/888 dated 20-8-2002; subject to certain conditions as stated therein;

Now, therefore, the Government of Goa, having considered the case of said industry vis-a-vis consent letters issued by the Goa State Pollution Control Board and the conditions stipulated therein, in pursuance to the powers vested in it in terms of sixth proviso to entry 85 of the Second Schedule appended to the said Act, hereby extends the benefit of exemption under the said entry to the said industry, subject to fulfillment of the conditions specified in the said entry read with the following conditions:-

(i) The exemption under this order shall be effective from 17th April, 2003, the date of coming into force the notification No. 5/8/2003-Fin(R&C)(9) dated 16-4-2003 and shall remain in force till 8-9-2004, the date upto which the consents issued by the Goa State Pollution Control Board vide its orders dated 20-8-2002 and 4-9-2002 remains valid. The industry may seek further extension of exemption from time to time on renewal of consent by the said Board. The total period of exemption, including the period if any, during which the exemption is forgone due to non-compliance of any of the stipulated conditions, shall, however, be restricted to 5 years from 17th April, 2003.

(ii) The benefit of exemption shall be subject to timely filing of quarterly returns prescribed under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and claiming of turnover therein.

(iii) The sales of goods manufactured by the said industry shall be exempted from payment of tax, so long as the said industry continues to be under the present

ownership and the exemption shall stand terminated/withdrawn forthwith, if there be any change in ownership of the said industry.

(iv) If the measures adopted by the said industry to control pollution are at any time found to be inadequate or if the industry causes any threat to the environment, the benefit shall stand withdrawn forthwith.

(v) The exemption under this order shall be effective during the period of validity of the consent issued by the Goa State Pollution Control Board under the Water (Prevention and Control of Pollution) Act, 1974 and Air (Prevention and Control of Pollution) Act, 1981 and shall further be subject to fulfillment of the conditions contained in the respective consent letters.

(vi) The exemption under this order shall be available only during the effectivity of the period of extended exemption under entry 85 of the Second Schedule appended to the said Act and in the event of implementation of Value Added Tax System in the State, the benefit under this order shall stand withdrawn. However, the unit will be at liberty to opt for the benefit of the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, as applicable on the day of exercising of option.

(vii) This order confers no right, of any nature, on the said industry and benefits of exemption shall be liable to be revoked without any notice, whatsoever, in public interest by the Government.

By order and in the name of the Governor of Goa.

D. G. Sardesai, Under Secretary (Fin-Exp.).

Panaji, 7th January, 2004.

Order

No. 5/19/2003-Fin(R&C)/(II)

Whereas M/s Aparant Iron and Steel Private Limited (hereinafter referred to as the "said industry") having their plant at Costi Village in Sanguem Taluka, Goa, for manufacture of Pig Iron through Mini Blast Furnace route with technical know-how supplied by Tata Korf, holding Registration Certificate No. P/8143 under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and No. P/CST/5818 under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), have applied vide their application No. AISPL/ACCTS/VGM/363/2000-01 dated 9-1-2001, for extension of benefit of exemption from payment of Central Sales Tax to their industry;

And whereas in terms of fifth proviso to the Government Notification No. 5/17/2001-Fin(R&C)(2) dated 1-8-2001, published in the Official Gazette,

Extraordinary, Series I No. 18, dated 3-8-2001, the Government of Goa is empowered to extend the benefit of exemption under the said notification to the industries declared to be of high polluting nature subject to obtaining of required consent(s) from the Goa State Pollution Control Board and on being satisfied that the process carried out by such industry is pollution free;

And whereas the Goa State Pollution Control Board has issued consent letters No. 5/425/95-PCB/975 dated 18-9-2000 and No. 6/445/99-PCB/998 dated 21-9-2000 to the said industry under the Water (Prevention and Control of Pollution) Act, 1974 and the Air (Prevention and Control of Pollution) Act, 1981, respectively, which consent is renewed by the Goa State Pollution Control Board, vide its letters Nos. 6/445/99-PCB/998 dated 04-09-2002 and 5/425/96-PCB/888 dated 20-8-2002; subject to certain conditions as stated therein;

Now, therefore, the Government of Goa, having considered the case of said industry vis-a-vis consent letters issued by the Goa State Pollution Control Board and the conditions stipulated therein, in pursuance of the powers vested in terms of fifth proviso to the said notification, hereby extends the benefits of exemption under the said notification to the said industry, subject to fulfillment of the conditions specified in the said notification and following conditions:-

(i) The exemption under this order shall be effective from 17th April, 2003, the date of coming into force the notification No. 5/8/2003-Fin(R&C)(10) dated 16-4-2003 and shall remain in force till 8-9-2004, the date upto which the consents issued by the Goa State Pollution Control Board vide its orders dated 20-8-2002 and 4-9-2002 remains valid. The industry may seek further extension of exemption from time to time on renewal of consent by the said Board. The total period of exemption, including the period, if any, during which the exemption is forgone due to non-compliance of any of the stipulated conditions, shall, however, be restricted to 5 years from 17th April, 2003.

(ii) The benefit of exemption shall be subject to timely filing of quarterly returns prescribed under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and claiming of turnover therein.

(iii) The sales of goods manufactured by the said industry shall be exempted from payment of tax, so long as the industry continues to be under the present ownership and the exemption shall stand terminated/withdrawn forthwith, if there be any change in ownership of the said industry.

(iv) If the measures adopted by the said industry to control pollution are, at any time found to be inadequate or if the industry causes any threat to the environment, the benefit shall stand withdrawn forthwith.

(v) The exemption under this order shall be effective during the period of validity of the consent issued by the Goa State Pollution Control Board under the Water (Prevention and Control of Pollution) Act, 1974 and Air (Prevention and Control of Pollution) Act, 1981 and shall further be subject to fulfillment of the conditions contained in the respective consent letters.

(vi) The exemption under this order shall be available only during the effectivity of the period of extended exemption under said notification read with entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964), and in the event of implementation of Value Added Tax System in the State, the benefit under this order shall stand withdrawn. However, the said industry will be at liberty to opt for the benefit of the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, as applicable on the day of exercising of option.

(vii) This order confers no right, of any nature, on the said industry and exemption shall be liable to be revoked without any notice, whatsoever, on the grounds of public interest by the Government.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin-Exp.).

Panaji, 7th January, 2004.

Notification

No. 5/8/2003-Fin(R&C)

In exercise of the powers conferred by sub-section (1) of Section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Government Notification No. 5/6/2001-Fin(R&C)(3) dated 30-3-2001, published in the Official Gazette, Extraordinary No. 2, Series II, No. 52, dated 30-3-2001 (hereinafter referred to as the "said Notification"), as follows:-

In the said Notification, in the Schedule, against Serial No. (14), in column (2) for the expression "12000 kls. during the year 2003-2004", the expression "14000 kls. during the year 2003-2004" shall be substituted.

This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin-Exp.).

Panaji, 6th January, 2004.